

# Performing Business and Social Innovation through Accounting Inscriptions: An Introduction

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## 1. Introduction

From the publication of Robson (1992), the literature on accounting inscriptions has proliferated. A few reviews have assessed the impact of such a notion on accounting literature (see Justesen and Mouritsen, 2011; Dambrin and Robson, 2011; Robson and Bottausci, 2017) and some seminal works, such as the studies by Chua (1995), Robson (1991, 1992), and Preston *et al.* (1992), are now widely cited for having successfully imported this and related notions from Actor-Network Theory (ANT, Latour, 1987) into accounting.

An inscription is a term that “refers to all the types of transformations through which an entity becomes materialised into a sign, an archive, a document, a piece of paper, or a trace” (Latour, 1999: p. 306). This view of inscriptions draws heavily from a semiotic understanding of the signification of things in terms of referential chains (Eco, 1973; Fabbri, 1998; Ginzburg, 1979). Due to the dominant role that the process of scientific reference played in the inception of actor-network studies (Law and Hassard, 1999), it stressed the role of inscriptive apparatuses and their concatenation from the laboratory to scientific text (see Latour and Fabbri, 1977, Latour and Woolgar, 1979). For Bruno Latour, and for the intellectual tradition from which ANT stems, an inscription is, therefore, and above all a material and semiotic operation (see, in particular, Latour, 1987). It is an operation insofar as it requires crafty manoeuvrings. It is material since it involves traces of the world, and it is semiotic because it generates meaning by nesting relationships that percolate into a visual display, which speaks of such a world “in its absence” (Latour, 1987, p. 247). An inscription is, therefore, what could be described as a material display of signification (see Qu and Cooper, 2011).

How does this suit accounting? Accounting, considered as an activity, is cluttered with inscriptions and with inscriptive apparatuses. It is an inscriptive activity in and by itself. Accounting books (e.g. Quattrone, 2009), indicators (e.g. Gendron *et al.*, 2007), tables, forms, and charts (e.g. Thompson, 1998; Busco and Quattrone, 2015), formulas and models (e.g. Miller, 1991; Millo and Mackenzie, 2009), risk matrixes (e.g. Jordan *et al.*, 2013) and reports (Mouritsen, 1999; Busco *et al.*, 2017) contain and produce inscriptions that are materially tractable and that make sense as they circulate through the organized spaces for which they account. Viewing accounting as an inscriptive apparatus helps to theoretically make sense of its limits as a representational device, of the impossibility for accounting to work as an “answer machine” (Burchell *et al.*, 1980). It forces all to look for its legitimacy in working practices beyond this representational ability (March, 1987) and shows the epistemological cracks through which the ‘non-economic’ (e.g. the social, the political, the psychological), the ‘non-scientific’ (e.g. the narrative), and the ‘non-positivist’ (e.g. the constructivist) penetrate accounting theory and practice. But what does this shift from accounting as representations to accounting as inscriptions imply for a critical and interdisciplinary approach to accounting studies?

This introductory essay, the AOS special section that follows, and the workshop at the University of Galway in 2013 from which the papers in this section originated, try to explore answers to the above question and offer a venue for reflecting on whether there is a positive role that accounting inscriptions play beyond a positivist belief in its representational powers and a constructivist approach that leads to the creation of powerful and dominating institutions, be this ‘science’ or ‘accounting’.

We would like to foster a debate on how accounting practices can be re-designed to perform a proactive role in prompting managerial innovation, different forms of empowerment, development of pragmatic management solutions and the mediation of multiple organizational, social and economic interests in the tradition of those accounting studies that expose the emancipatory and enabling effects of accounting practices (Gallhofer and Haslam, 2017; Ahrens and Chapman, 2004), while maintaining a critical and intellectually solid stance.

## **2. Accounting inscriptions: theoretical concerns**

What are the implications of a move towards viewing accounting as a material and semiotic operation of inscribing the world into a system of reference that intrinsically and unescapably lacks a stable referent?

The first implication is the most obvious and consolidated in the literature: a circumvention of a pure representational approach to accounting, which also stimulates some accounting regulations inspired by pseudo-scientific and neo-liberal ideologies (see the paper by Cooper *et al.* in this Special Section). Accounting inscriptions do not stand as representations of a distant reality but rather act as the instauration of their reference. This understanding of the performative dimension of accounting inscriptions, which is very much in line with Bruno Latour’s own stance in accounting studies (Latour, 1994), however, does not mean that accounting inscriptions generate things out of the blue, or that inscriptions are all that there is. Instead, it indicates the fact that to refer to something is always a difficult, active, and, above all, a generative process. An accounting ‘inventory’ can never be simply about portraying the state of business affairs, but always implies an ‘invention’ (as the etymology of the word ‘inventory’, from Latin *inventio*, suggests; Quattrone, 2009).

A second important implication of this idea of accounting inscriptions is that it propels a consideration of the scripts – such as instructions, prescriptions, and directions – contained within an accounting device. The semiotic analysis of inscriptions thus allows making sense of the interests that are ‘inscribed’ in them and, therefore, of the relations of strength that they convey. Accounting inscriptions can operate as rules, and hence be considered as vehicles for the control of behaviour. And, as one can argue from a viewpoint inspired by actor-network theory, ‘de-scripting’ an accounting inscription is not a straightforward process. As in the case of technical objects (Akrich and Latour, 1992), the script included in an accounting inscription is, however, complicated and ambiguous. Being a method that sets procedures but cannot fully define substance (Quattrone, 2015), accounting can be seen as ritually (almost liturgically) experienced. An accountant practicing accounting procedures is, at the same time, both ‘below and above the script’ (see Latour, 2013). S/he is ‘below’ the rule, because accounting rules have to be followed. However, s/he is also ‘above’ such a script, because the ways of posting entries, accounting values, meanings, rationales, and objectives are constantly re-invented while enacting the ritual: as such, inventory and invention coexist (Busco and Quattrone, 2017).

Key to this duality and to the theoretical concerns that we wish to point out in this *Introduction* to the Special Section is the inherent incompleteness of accounting inscriptions (Quattrone and Hopper, 2005; Jordan and Messner, 2012) and its effect on theorising accounting inscriptions, their power and limits.

Accounting inscriptions emerge because of, and are sustained by, the lacks that they generate, or the absences they attempt to ‘re-present’ (i.e. making present again). They emerge because of this lack because without these gaps (Latour, 2013), or without the impossibility of full representation, ‘re-presentation’ would not be needed. Accounting’s modern ethos (that of piling up observations over observations, reaching full inscriptive efficiency) is doomed to meet with frustration and sometimes even despair and disarray (see Chua, 1995; Messner, 2009). Accounting inscriptions are sustained by these gaps because they generate a desire for more, for filling them with deeper accounts (Knorr Cetina, 2001). Incompleteness, thus, also signals motives (if not ways) to go forward (Knorr Cetina, 2001, p. 185) and inevitably generates and points to inventive capacities. By looking at the features of inscription itself, one can observe processes through which incompleteness, partial references, failed accounts, lacking observations and barren signs all tightly fit together in generating not only faulty and partial inventories (i.e. representations) but also re-combinations, inventions and alternatives (Busco and Quattrone, 2015; 2017).

The representation of ‘business performance’ is particularly suitable for testing these insights. As stressed in the growing literature on accounting and strategizing (Chua, 2007; Chapman, 2005; Mouritsen and Dechow, 2001), the plurality of perspectives involved in the implementation of new strategic devices cannot easily “be translated into the common language of accounting” metrics (Jørgensen and Messner, 2010, see also Mouritsen, 1999; Vaivio, 1999). This is also why, as uncertainty increases, “pre-planning must eventually become detrimental to performance”, and, when this happens, “organizations must engage in an ongoing determination of the appropriate course of action” (Chapman, 1998, p. 764), adapting and continuously changing the ways and forms in which performance is monitored, up to the point at which formal systems of evaluation leave room for interactive (Simons, 1995) or cultural (Ouchi, 1979) forms of control. It is the incompleteness of accounting representations that allows negotiations around a set of performance indicators in their association to strategy definition and implementation. The nature of accounting is bound to exist between the power of its representations and their impossibility. This is why accounting’s nature, roles and possibilities proliferate (Roberts, 1991).

From the critical literature, we are already aware of the concept that accounting can be both disciplining and empowering, that it can be about installing frameworks for calculative conduct, but also about allowing calculative objections, contestations, and reformulations (see, among others, Burchell *et al.* 1980; Robson, 1991; Ahrens and Chapman, 2004). We also know that this twofold property of accounting is located, to a large extent, in its materiality, that is, in the instruments, documents, and signs – indeed ‘inscriptions’ – that give accounting a body (Chua, 1995; Qu and Cooper, 2011; Dambrin and Robson, 2011). We also now understand that these material representations can only partially re-present organizational worlds and discourses, since they are inherently incomplete and, therefore, cannot fully inform rational decision-making nor guarantee that certain consequences will ensue in the future (Wouters and Wilderom, 2008; Jørgensen and Messner, 2010; Jordan and Messner, 2012).

A recent stream of literature illustrates how such ‘incompleteness’ engages and performs, thus generating a growing interest in researching the enabling visual power of accounting (Jordan and Messner, 2012; Busco and Quattrone, 2015; Mouritsen and Kreiner, 2016; Quattrone, 2017).

The accounting literature has also emphasised how this information and these technologies are far from complete and accurate. Hall (2010), for instance, argues that although the production of accounting information may help management in gaining knowledge about the work environment, it constitutes only a subset of the information influencing managerial work. Quattrone and Hopper (2005) stress how information and controls are incomplete (see also Wouters and Wilderom, 2008), and how this lack of accuracy may not even be perceived

as a problem by managers (Jordan and Messner, 2012). Therefore, accounting becomes a matter of concern only if it limits operational ability; otherwise it generates enabling effects (Ahrens and Chapman, 2004). In this respect, Busco and Quattrone (2015) illustrate how the ambiguity of Balanced Scorecard performance indicators contributes to its use within organizations by guaranteeing engagement and strategic innovation, thanks to the space for questioning and debate left by a lack of representational abilities of the performance measurement system. In principle, this literature opens pathways for an affirmative appropriation of accounting as being a vehicle for the transformation of the accounted world, beyond its mere representation and its straightjacketed construction.

Despite these findings, we argue that critical accounting studies are still too often stuck within a negative stance that does not well suit a performative approach (see, among others, Revellino and Mouritsen, 2015; Vosselman, 2014; Sauder and Espeland, 2009; Miller and O'Leary, 2007), which escapes the boundaries of the performative to become performance. If accounting inscriptions are not comprehensive descriptions of the organizational world, and if they are not able to represent the decisions and promises that current organizational discourses entail, can accounting be articulated in a way that fosters enablement and pragmatic solutions without putting aside a critical concern? If it is now clear that accounting studies have gone well beyond positivism and functionalism, we ask: can they be positive beyond positivism? And eventually, if so, is there a way of theorising accounting that begins with its incompleteness, with the lies that inevitably accounting tells? Is there a way for accounting to be honest about its failures? And if there is, what kind of accounting systems could we design, starting from the rejection of a positivist belief in reality, and acknowledging accounting incompleteness, lack and partiality (Quattrone, 2017)?

Beginning with these questions, this introduction sets the stage for the other contributions hosted in this special section, which collectively aim to reflect upon the performative role that accounting inscriptions warrant within organizational discourses and their assembled concepts, as accounting and reporting engage with the promises that these discourses and concepts entail for stakeholders and society. Although these promises are often ambiguous, they foster hopes and beliefs for dealing and coping with the complex and uncertain world in which organizational discourses unfold.

### **3. Theoretical ways forward and the papers in this special section**

How do the papers in this special section contribute to the literature and orientate future research on accounting inscriptions?

The first consideration we can make regards a need to explore the space between accounting as a means of representation and as a construction of realities, in order to possibly go beyond this crude dichotomy that makes the conventional and the interdisciplinary accounting literature seem stuck in a space where, paradoxically, both camps reach similar conclusions. Either reality is out there, ready for accounting to represent it, or it is not, with ready-made accounting suitably articulated to construct it. As noted by March (1987), it is instead, its ambiguity that allows accounting to emerge and proliferate.

This brings us to our second point, that is, the very core of what (accounting) inscriptions are and do. If one links the notion of inscription to Latour's notion of circulating references (1991, p. 72), it is clear that ambiguity needs to be brought back into that process of reduction and standardization that Latour refers to, which makes accounting numbers comparable, uniform and addible. When circulating references, inscriptions reduce the complexities of the world and produce standardised measures that make it manageable and stable through a journey from chaos to order that is as precarious as the one that Latour took on the TGV between Paris

and Brussels (Latour, 1997). The reason is that black boxes always leak, and it is from this leakage that a new theorization of the notion of inscriptions has to begin again. The case of accounting and control visualizations for managing Major Programmes (Quattrone, 2017), shows, however, that this journey is not only precarious, but it is full of stops, inconsistencies, impossibilities and incomparabilities.

This is the third lesson we can learn from the papers in this section. By creating a space in-between the opposing movements that are produced by every action of inscription, room for speculation and mediation is created and is formally and intrinsically open to multiple interpretations.

This leads to the fourth point that we aim to make in these final remarks in order to rethink the notion of inscription and how it makes references circulate. Rather than standardising views, the inconsistencies, lacks and incomplete spaces that reporting practices leave, and possibly intentionally prepare, are what actually attract users by giving them an active role. Users are no longer spectators but become an integral part of the process. Notably, this process is not based on reduction and standardization, but rather on reduction and augmentation, in which an inscription, a visible trace, is almost an excuse to explore and interrogate the non-visible and the not representable (Busco and Quattrone, 2017). Rather than accounting being an answer machine (Burchell *et al.*, 1980), accounting and reporting work, instead, as a ‘maieutic machine’ (Quattrone, 2015; Revellino and Mouritsen, 2015; Busco and Quattrone, 2017), which can force a community to ask questions with the never-fulfilled promise of a compromise.

Some of these issues are addressed by the papers hosted in this Special Section, which explore the entire range that we have described in the preceding pages.

The first paper, clearly shows that accounting numbers can dominate if the intention is supposedly clear and defined. The paper by *Cooper, Graham and Himic* sets the boundaries for the difficult interplay that operates between viewing accounting as a set of inscriptions, which dominate and marginalise, vs. one that enables and engages. By drawing on a case study regarding how social impact bonds are used in reducing the number of homeless people, thus substituting the role of the state in dealing with pressing social issues, they rely on Foucault’s work on biopolitics to remind us of the underpinning forces leading to the birth of neoliberalism.

The paper leads us to reflect on how accounting always operates on a thin thread, where the very same inscriptions can pursue a good cause yet achieve bad results, or pursue a bad cause and be camouflaged as a good initiative. In this specific case, a market-based calculative solution designed to alleviate an intractable problem (homeless care) generates the ultimate alienation by turning a human being into a worthless commodity. In the context of this special section, Cooper *et al.*’s paper defines the boundaries of a liminal space between accounting and a mechanism of power and dominance, and accounting as part of a possible emancipatory discourse. It is in that liminal space, where there is a precarious balance between rational choices (which dominate and marginalise), and reasonable choices (which potentially engage, emancipate and liberate), that a balance has to be struck. The paper is a clear example in which this balance is lost.

The constitutive power of accounting inscriptions as calculative devices is further explored in the paper by *Corvellec, Ek, Zapata and Zapata Campos*, which studies a pay-as-you-throw system of waste collection that aims at increasing the sustainability of waste management in the city of Göteborg. The paper looks at one of the main roles that the notion of inscription plays in the theoretical edifice of ANT, that is, the notion of distance. Drawing on topological theories of distance, the paper shows how inscriptions, in the guise of invoices, contribute to establish a distance among waste, residents, the economy, the environment and the city. A corollary to Corvellec *et al.*’s paper is whether accounting inscriptions have to rely

on a notion of space and time in order to constitute spatiotemporal relationships amongst social agents and to operate as a theoretical category, able to explain power relationships in actor-networks. It seems that the answer to the question that the paper presents is possibly ‘yes’ and, hence, there is a need to theorise how inscriptions work and constitute actor-networks by drawing on the ‘negative’ (absences, silence, incompleteness etc.,) to explain how distances are always “in a permanent state of becoming” (Corvellec *et al.*, 2017; p.2).

The section then moves to issues of risk, which are quite crucial for debating notions of inscriptions, since risk inextricably links with what we do not know, with an absence that inscriptions try to make present in the lack of a stable referent. This is the conundrum which *Thomsen* and *Skærbæk* face in their paper on pure and impure risks. They show how complex the work of translating uncertainties into risk is and how some risks are inscribed into risk management tools, while others are not. Inscriptions come into play thanks to their visual power, which helps to frame, but also to distort, views and notions of risk.

The section concludes with the paper by *Jordan*, *Mitterhofer* and *Jorgensen*, which looks at how risk matrixes work as templates that go well beyond the idea of precise measurement to generate interdiscursive relationships between users. The authors show how the visual power of inscription operates both control and enabling. Inscriptions mediate between programmatic rationalities and local enactments in ways that always require judgment and, hopefully, wisdom. That wisdom, which accounting has always sought through rational devices, i.e. devices that establishes *ratios*, i.e. proportions as wisdom (as we know from the Romans, the Middle Ages and the Renaissance; Kaye, 2014; Quattrone and Puyou, 2017), emerges from exploring a middle ground, by being in a state of balance and indifference. When we stray off that course, domination wins over empowerment and emancipation.

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